

Exhibit 14

From: [Lori Cora](#)
To: [Cora, Lori](#)
Subject: Fw: Portland Harbor Legal Coordinating Team Conference Call -- August 9, 2010 10 a.m. -- CONFIDENTIAL DO NOT DISTRIBUTE
Date: Tuesday, February 10, 2015 2:53:31 PM
Attachments: [EPA Portland Harbor July 27 2010 PRP Presentation.ppt](#)

LCT communication

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Cc: Kristine Koch/R10/USEPA/US@EPA
Date: 08/06/2010 10:34 AM
Subject: Portland Harbor Legal Coordinating Team Conference Call August 9, 2010 10 a.m. CONFIDENTIAL DO NOT DISTRIBUTE

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Hello. Everyone that responded to my email said they were available on August 9, 2010 at 10 a.m. for a call. The call-in number is:

1 866-299-3188, Conference Code 2065530242

Topics I have to discuss are:

1. CERCLA/NRD Settlement in Smurfit Stone Enterprises Chapter 11 Bankruptcy
2. Aleris International, Inc. Chapt. 11 Bankruptcy -- Recent request by Debtor for US involvement
3. Status of Settlement Discussions with Linnton Plywood Association
Status of EPA discussions
Status of Trustee discussions
Background: EPA's analysis of LPA's ability to pay indicates there are two sources of funds from which CERCLA claims could be paid: 1. insurance proceeds of up to \$1.9 Million and net proceeds of sale of the property. Information supplied by LPA indicates that it has at least \$4.1 Million in debts and creditors that would need to be paid out of sale proceeds. Potential proceeds for CERCLA claims may be available if property sold for \$4.2 or more. Oregon DSL has made claims against LPA and LWG has sue

LPA for cost recovery too.

4. Status of EPA's PRP Search -- Attached is information put together by Kristine Koch. The power point presentation is confidential and not to be distributed to the public.

(See attached file: EPA Portland Harbor July 27 2010 PRP Presentation.ppt)

Please let us know if anyone else has a topic(s) they wish to discuss.

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